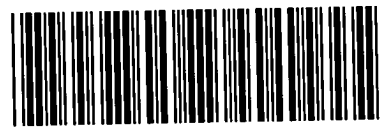


Report of the Trustees and
Financial Statements for the Period 1 January 2017
to 30 June 2018
for
Lincolnshire Chaplaincy Services

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COMPANIES HOUSE

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Lincolnshire Chaplaincy Services

**Contents of the Financial Statements
for the Period 1 January 2017 to 30 June 2018**

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Lincolnshire Chaplaincy Services (Registered number: 06491058)

**Report of the Trustees
for the Period 1 January 2017 to 30 June 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 January 2017 to 30 June 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of Lincolnshire Chaplaincy Services is "to promote the physical, mental and spiritual wellbeing of the inhabitants of Lincolnshire by, in particular, but not exclusively, providing and maintaining ecumenical chaplaincy support and pastoral care to places of work, education and leisure for the benefit of the local community of Lincolnshire and the surrounding area without distinction of race, sex, political, religious or other opinion of the members of such community".

To do this, Lincolnshire Chaplaincy Services will continue to provide quality chaplaincy until the closure of the charity.

Significant activities

The Release Lincs Project continued to provide a mentoring service to men leaving HMP Lincoln until closure of the project in September 2017. The University Chaplain continued to provide support to both staff and students until the end of the academic year in 2017.

All chaplaincy had ceased by the end of September. After a period of six months from the last redundancy steps were taken to wind up the charity.

In June 2018 the Trustees decided upon the distribution of surplus funds making significant grants to Grantham College Chaplaincy, Skegness Parish for Workplace Chaplaincy, Sleaford Churches Together for Town Centre Chaplaincy, Lincoln Community Development Project (Development Plus) for their new project working with ex-offenders and the Lincolnshire Methodist District for the continuation of the Agricultural Chaplaincy and the Lincolnshire Community Healthcare Chaplaincy Project.

Public Benefit

It is hoped that people continued to benefit from the support offered by the Chaplains during the period.

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Volunteers

The Business Manager continued in a voluntary capacity to close the charity down.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Industrial and Agricultural Chaplaincy

The Agricultural Chaplain and remaining Industrial Chaplains were made redundant on 31st January 2017.

University Chaplaincy

The University Chaplain continued to provide Chaplaincy Services at the University of Lincoln until 31st July 2017.

Release Lincs Community Chaplaincy

The Community Chaplaincy and Administrator worked with men released from prison through mentoring services addressing issues such as poor mental health, family breakdown, addiction and homelessness. A break in service took place whilst an issue relating to the death of a client, raised by the Charity Commission, was investigated by an external Safeguarding Consultant appointed by Lincolnshire Chaplaincy Services. The team worked hard to bring all records up to date and all policies and procedures were reviewed. Assurance was given to the Charity Commission that all necessary steps had been taken and work then continued until the middle of 2017 at which point no new clients were taken on and where possible existing clients were passed on to other agencies in order to try to provide continuity of support.

Fundraising activities

No fundraising took place during the year.

Acknowledgements

The Lincolnshire Co-op provided a grant of £1,039 towards the work of the Release Lincs Project.

Internal and external factors

Energy was entirely focussed on winding down the work however attention had to be given to scrutiny of the Release Lincs Project following a letter from the Charity Commission with regards to our work with a client who had died. A Safeguarding Consultant was appointed to work with the Release Lincs project to ensure scrutiny until the very end of the project.

Lincolnshire Chaplaincy Services (Registered number: 06491058)

**Report of the Trustees
for the Period 1 January 2017 to 30 June 2018**

ACHIEVEMENT AND PERFORMANCE

Risk Management

The main risk was considered to be that of ex-employees making some kind of liability claim against the charity. Six clear months were given following the last redundancies before distribution of residual funds and closure.

FINANCIAL REVIEW

Principal funding sources

The University of Lincoln was the principal funder during the period with all monies spent on the University Chaplaincy.

Investment policy and objectives

The Investment Policy of Lincolnshire Chaplaincy Services was to maximise any interest in ethical funds whilst fulfilling cash flow requirements.

Reserves policy

The Reserves Policy during the period was to ensure that redundancy liabilities could be met along with any other payments associated with closure. After a period of six months from the final redundancy remaining costs were paid and residual funds distributed to similar charitable purposes in accordance with the Governing Document.

FUTURE PLANS

Lincolnshire Chaplaincy Services closed on 30 June 2018.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Lincolnshire Chaplaincy Services is a company limited by guarantee as defined by the Companies Act 2006. It is controlled by its Memorandum and Articles of Association.

Organisational structure

The Trustees met six times during the period to plan for the closure of the charity, to deal with the complaint from the Charity Commission and to determine the distribution of reserves at the closure of the charity.

Appointment, induction and training of trustees

A Safer Recruitment Policy was in place however due to the closure of the charity no attention was given to appointment, induction or training of trustees.

Key management remuneration

The remuneration of key management personnel had been decided based on a survey carried out of staff roles in similar organisation in Lincolnshire.

Wider network

As the charity was about to close there was no wider network.

Related parties

The Chair of Trustees, Rev Bruce Thompson is also Chair of the Lincolnshire Methodist District.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06491058 (England and Wales)

Registered Charity number

1126896

Registered office

Edward King House
Minster Yard
Lincoln
Lincolnshire
LN2 1PU

Lincolnshire Chaplaincy Services (Registered number: 06491058)

Report of the Trustees
for the Period 1 January 2017 to 30 June 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

G Fane	
S Holdaway	
D Wellman	Vice Chair
I Walters	
B Thompson	Chair
P G Green	
M Harris	
R M Jaggs-Fowler	
J E Kyne	
C Wylie	
E Scrae-Hollamby	

Company Secretary

D Wellman

Independent examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG


Principal Staff

Canon A Vaughan	Chaplaincy Director
Miss A McNish	Business Manager

Bankers

Natwest Smiths Branch
225 High Street
Lincoln
LN2 1AZ

Approved by order of the board of trustees on 29 October 2018 and signed on its behalf by:



B Thompson - Trustee

**Independent Examiner's Report to the Trustees of
Lincolnshire Chaplaincy Services (Registered number: 06491058)**

Independent examiner's report to the trustees of Lincolnshire Chaplaincy Services ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period ended 1 January 2017 to 30 June 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement - matters of concern identified

I have completed my examination.

We draw attention to note 1 to the financial statements which explains that the charity is ceasing following this period and therefore the trustees do not consider it to be appropriate to adopt a going concern basis in preparing the accounts.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Paul Colcomb
FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

29 October 2018

Lincolnshire Chaplaincy Services

Statement of Financial Activities
for the Period 1 January 2017 to 30 June 2018

		Unrestricted funds	Restricted funds	Period 1.1.17 to 30.6.18 Total funds £	Year Ended 31.12.16 Total funds £
	Notes	£	£		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,188	-	1,188	152,589
Charitable activities	4				
Education		-	22,499	22,499	38,570
Community		-	1,095	1,095	43,624
Investment income	3	360	1	361	1,109
Total		1,548	23,595	25,143	235,892
EXPENDITURE ON					
Charitable activities	5				
Agriculture		13,592	-	13,592	39,670
Education		8,083	30,767	38,850	55,291
Urban and Industrial		31,666	-	31,666	220,958
Community		9,979	43,753	53,732	61,971
Emergency Planning		-	-	-	240
Exceptional Item		56,336	2,146	58,482	-
Total		119,656	76,666	196,322	378,130
Net gains/(losses) on investments		31,000	-	31,000	62,000
NET INCOME/(EXPENDITURE)		(87,108)	(53,071)	(140,179)	(80,238)
Transfers between funds	14	(26,534)	26,534	-	-
Net movement in funds		(113,642)	(26,537)	(140,179)	(80,238)
RECONCILIATION OF FUNDS					
Total funds brought forward		113,642	26,537	140,179	220,417
TOTAL FUNDS CARRIED FORWARD		-	-	-	140,179

CONTINUING OPERATIONS

All income and expenditure has arisen from discontinued activities.

Lincolnshire Chaplaincy Services (Registered number: 06491058)

Balance Sheet
At 30 June 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 funds £	Total 2016 funds £
CURRENT ASSETS					
Debtors	12	-	-	-	5,856
Cash at bank		-	-	-	185,743
		-	-	-	191,599
CREDITORS					
Amounts falling due within one year	13	-	-	-	(20,420)
NET CURRENT ASSETS		-	-	-	171,179
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-	-	171,179
PENSION LIABILITY	15	-	-	-	(31,000)
NET ASSETS		-	-	-	140,179
FUNDS	14				
Unrestricted funds				-	113,642
Restricted funds:					
Emergency Response Planning				-	107
Lincoln University				-	7,748
Community Chaplaincy				-	16,488
Social issues in the Fens				-	1,245
Benevolence Fund				-	949
				-	26,537
TOTAL FUNDS				-	140,179

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2018.

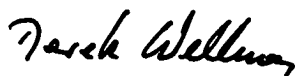
The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 29 October 2018 and were signed on its behalf by:



D Wellman -Trustee

Lincolnshire Chaplaincy Services

Notes to the Financial Statements
for the Period 1 January 2017 to 30 June 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a break up basis as the charity has closed down as at 30 June 2018.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs relate to the management of the charity. The major part of these costs is employment costs of the Chaplaincy Director and the Business Manager.

Support costs are allocated to different activities of the charity in proportion to the direct charitable expenditure on the activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	- 20% on cost
--------------------	---------------

The threshold for assets being capitalised is £300.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Redundancy

Redundancy costs provided for in a designated Redundancy reserve have been released into general reserves during the period ended 30 June 2018. Any redundancy payments made in the year are charged to the Statement of Financial Activities in the period to which they relate.

Lincolnshire Chaplaincy Services

Notes to the Financial Statements - continued
for the Period 1 January 2017 to 30 June 2018

2. DONATIONS AND LEGACIES

	Period 1.1.17 to 30.6.18 £	Year Ended 31.12.16 £
Donations	-	1,485
Gift aid	-	308
Grants	<u>1,188</u>	<u>150,796</u>
	<u>1,188</u>	<u>152,589</u>

Grants received, included in the above, are as follows:

	Period 1.1.17to3 0.6.18 £	Period 1.1.16to 31.12.16 £
Church Grants	-	141,808
Non-Church Grants	<u>1,188</u>	<u>8,988</u>
	<u>1,188</u>	<u>150,796</u>

Non-Church Grants include Dynex and Siemens.

3. INVESTMENT INCOME

	Period 1.1.17 to 30.6.18 £	Year Ended 31.12.16 £
Deposit account interest	<u>361</u>	<u>1,109</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Period 1.1.17 to 30.6.18 £	Year Ended 31.12.16 £
Grants	Education	22,499	38,570
Grants	Community	<u>1,095</u>	<u>43,624</u>
		<u>23,594</u>	<u>82,194</u>

Grants received, included in the above, are as follows:

	2018 £	2016 £
Church Grants	-	17,441
Non-Church Groups	<u>23,594</u>	<u>64,753</u>
	<u>23,594</u>	<u>82,194</u>

Non-Church Groups include the CAF, Co-op Community Champions and University of Lincoln.

Lincolnshire Chaplaincy Services

Notes to the Financial Statements - continued
for the Period 1 January 2017 to 30 June 2018

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Agriculture	10,760	2,832	13,592
Education	30,767	8,083	38,850
Urban and Industrial	25,068	6,598	31,666
Community	38,009	15,723	53,732
	<u>104,604</u>	<u>33,236</u>	<u>137,840</u>

6. SUPPORT COSTS

	Management	Finance	IT	HR	Total
	£	£	£	£	£
Agriculture	1,983	57	30	762	2,832
Education	5,659	163	85	2,175	8,082
Urban and Industrial	4,620	133	69	1,775	6,598
Community	11,010	318	165	4,231	15,724
	<u>23,272</u>	<u>672</u>	<u>349</u>	<u>8,943</u>	<u>33,236</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.1.17 to 30.6.18 £	Year Ended 31.12.16 £
Auditors' remuneration for non audit work	763	973
Depreciation - owned assets	-	497
Hire of plant and machinery	<u>750</u>	<u>960</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

No Trustees are remunerated for the role of being on the Board of Trustees for Lincolnshire Chaplaincy Services.

Trustees' expenses

During the period ended 30 June 2018 there were £434 of travel costs reimbursed to 3 Trustees (2016 - £512 to 3 Trustees).

Lincolnshire Chaplaincy Services

Notes to the Financial Statements - continued
for the Period 1 January 2017 to 30 June 2018

9. STAFF COSTS

The average monthly number of employees during the period was as follows:

	Period 1.1.17 to 30.6.18	Year Ended 31.12.16
Chaplaincy staff	<u>2</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

All Chaplains are paid directly by Lincolnshire Chaplaincy Services.

	2018 £	2016 £
Gross wages	71,520	218,756
Employer's NI	3,560	20,810
Pension costs	9,686	41,838
Wages and salaries	601	17,963
Redundancy payments	<u>34,825</u>	<u>26,250</u>
	<u>120,192</u>	<u>325,617</u>

Key Management Remuneration

Key management personnel have been remunerated for their services to the charity a total of £11,054 in the period ended 30 June 2018 (31 December 2016: £21,353).

10. EXCEPTIONAL ITEMS

Due to the closure of the charity, reserves have been distributed to other causes with the same or similar objectives as Lincolnshire Chaplaincy Services using an application process. Applications were viewed by the Trustees who then decided the best use of the remaining funds. Total grants given in this respect were as follows:

	2018 £
Churches Together in Sleaford and District	2,000
Skegness & Winthorpe PCC	2,500
Grantham College	2,500
Lincolnshire Methodist District	36,168
Development Plus	<u>13,168</u>
	56,336
Returned to grant providers:	
Benevolent fund	794
Social Issues in the Fens	1,245
Emergency Response	<u>107</u>
	<u>58,482</u>

Lincolnshire Chaplaincy Services

Notes to the Financial Statements - continued
for the Period 1 January 2017 to 30 June 2018

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2017	9,079
Disposals	<u>(9,079)</u>
At 30 June 2018	-
DEPRECIATION	
At 1 January 2017	9,079
Eliminated on disposal	<u>(9,079)</u>
At 30 June 2018	-
NET BOOK VALUE	
At 30 June 2018	-
At 31 December 2016	-

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2016 £
Trade debtors	-	300
Prepayments and accrued income	-	<u>5,556</u>
	<u>-</u>	<u>5,856</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2016 £
Trade creditors	-	2,320
Social security and other taxes	-	3,696
Accruals and deferred income	-	<u>14,404</u>
	<u>-</u>	<u>20,420</u>

14. MOVEMENT IN FUNDS

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 30.6.18 £
Unrestricted funds				
General fund	79,642	(87,108)	7,466	-
Redundancy Reserve	<u>34,000</u>	-	<u>(34,000)</u>	-
	113,642	(87,108)	(26,534)	-
Restricted funds				
Emergency Response Planning	107	(107)	-	-
Lincoln University	7,748	(8,267)	519	-
Community Chaplaincy	16,488	(42,503)	26,015	-
Social issues in the Fens	1,245	(1,245)	-	-
Benevolence Fund	<u>949</u>	<u>(949)</u>	-	-
	26,537	(53,071)	26,534	-
TOTAL FUNDS	<u>140,179</u>	<u>(140,179)</u>	<u>-</u>	<u>-</u>

Lincolnshire Chaplaincy Services

Notes to the Financial Statements - continued
for the Period 1 January 2017 to 30 June 2018

14. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,548	(119,656)	31,000	(87,108)
Restricted funds				
Lincoln University	22,500	(30,767)	-	(8,267)
Community Chaplaincy	1,039	(43,542)	-	(42,503)
Benevolence Fund	56	(1,005)	-	(949)
Emergency Response Planning	-	(107)	-	(107)
Social issues in the Fens	-	(1,245)	-	(1,245)
	23,595	(76,666)	-	(53,071)
TOTAL FUNDS	<u>25,143</u>	<u>(196,322)</u>	<u>31,000</u>	<u>(140,179)</u>

Comparatives for movement in funds

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
Unrestricted Funds			
General fund	138,491	(58,849)	79,642
Redundancy Reserve	34,000	-	34,000
	172,491	(58,849)	113,642
Restricted Funds			
Emergency Response Planning	347	(240)	107
Lincoln University	12,542	(4,794)	7,748
Community Chaplaincy	33,292	(16,804)	16,488
Social issues in the Fens	1,245	-	1,245
Benevolence Fund	500	449	949
	47,926	(21,389)	26,537
TOTAL FUNDS	<u>220,417</u>	<u>(80,238)</u>	<u>140,179</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	151,705	(272,554)	62,000	(58,849)
Restricted funds				
Emergency Response Planning	-	(240)	-	(240)
Lincoln University	38,571	(43,365)	-	(4,794)
Community Chaplaincy	43,625	(60,429)	-	(16,804)
Benevolence Fund	1,991	(1,542)	-	449
	84,187	(105,576)	-	(21,389)
TOTAL FUNDS	<u>235,892</u>	<u>(378,130)</u>	<u>62,000</u>	<u>(80,238)</u>

Lincolnshire Chaplaincy Services

Notes to the Financial Statements - continued
for the Period 1 January 2017 to 30 June 2018

14. MOVEMENT IN FUNDS - continued

Restricted Funds

Emergency Response Planning

Training of 'interfaith chaplain' volunteers has been on-going. The balance of this fund has been distributed to Churches Together in All Lincolnshire as it will continue the administration of this work.

Lincoln University

The University of Lincoln pays for the University Chaplain post including a contribution towards overheads. This post has ceased in the period ended 30 June 2018 and the deficit has been covered by a transfer from unrestricted funds.

Community Chaplaincy

This project is entirely funded by grant giving trusts and other specific donations and as such is restricted for this purpose. This project ceased during the period ended 30 June 2018 and the deficit has been covered by a transfer from unrestricted funds.

Social Issues in the Fens

This money has been held by Lincolnshire Chaplaincy Services for the purpose of this particular project. There has been no expenditure during the period and the balance has been distributed back to the grant provider who originally provided it to be used for the purposes it was intended.

Benevolence Fund

Receipts from events and individuals have paid for emergency essential items of the Community Chaplaincy client group. The balance on this fund has been distributed back to the grant provider in order for it to be spent on its intended purpose.

Transfers between funds

Lincoln University

There is a £519 deficit on this fund, as expected by the charity, and this has been covered by a transfer from general funds.

Community Chaplaincy

There is a £26,015 deficit on this fund, as expected by the charity, and this has been covered by a transfer from general funds.

15. PENSION COMMITMENTS

Lincolnshire Chaplaincy Services has previously participated in the Church of England Funded Pensions Scheme for stipendiary clergy. This scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This means it is not possible to attribute the Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficit contributions.

The legal structure of the scheme is such that if another employer fails, the charity could become responsible for paying a share of that employer's pension liabilities. As a result of this, due to the cessation of the charity as at 30 June 2018, there is no pension liability to be included in these financial statements.

	2018	2016
Balance sheet liability at 1 January	31,000	93,000
Deficit contribution paid	-	(10,000)
Interest cost	-	2,000
Remaining change to the balance sheet liability	(31,000)	(54,000)
Balance sheet liability at 31 December	-	31,000

Lincolnshire Chaplaincy Services

Notes to the Financial Statements - continued
for the Period 1 January 2017 to 30 June 2018

16. RELATED PARTY DISCLOSURES

The Membership of the Company is made up of the leaders of the main church denominations in the area and Lincolnshire Chaplaincy Services was set up to be the agent of the churches, collectively through Churches Together in All Lincolnshire, in this type of mission.

Those churches are seen as related parties as their leadership is in membership.

17. STATUTORY INFORMATION

Lincolnshire Chaplaincy Services is a charitable company, limited by guarantee, registered in England and Wales. The charity registration and company registration numbers can be found in the Report of the Trustees.